

IMPORTANT: Please retain these guidelines for future reference.
DO NOT RETURN the guidelines with the organization's registration documents.

SUGGESTED GUIDELINES TO COMPLETE THE SOLICITATION REPORT

This information is provided to organizations that file IRS Form 990, 990EZ or 990PF and need assistance when completing the Washington State Solicitation Report of the charitable solicitations registration documents. These are suggested guidelines only and may not apply to every organization or circumstance. Please be aware that State and Federal reporting requirements may differ. These suggested guidelines should not be interpreted as legal advice. If additional information is required as it relates to the reporting organization and its specific activities, please consult a tax professional.

SOLICITATION REPORT LINE ITEM (WA State)	IRS 990, 990EZ OR 990PF LINE ITEM (Federal)
1. The total gross dollar value of all contributions received from solicitations: "Solicitations" include, but are not limited to, special events, sale of inventory, and amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer.	<p>990 (2005 returns or older): From Part I, page one: enter the sum of the portion of line item 1d from contributions (excluding grants), line item 9a and line item 10a</p> <p>990 (2006 returns or newer): From Part I, page one: enter the sum of the portion of line item 1e from contributions (excluding grants), line item 9a and line item 10a</p> <p>990EZ: From Part I, page one: enter the sum of line items 1, 6a and 7a</p> <p>990PF: From Part I, column (a), page one: enter the sum of line items 1 and 10a</p>
2. The total gross dollar value of revenue from all other sources (not the result of a solicitation):	<p>990 (2005 returns or older): From Part I, page one: enter the sum of the portion of line item 1d from grants (excluding contributions) and line items 2, 3, 4, 5, 6c, 7, 8d and 11</p> <p>990 (2006 returns or newer): From Part I, page one: enter the sum of the portion of line item 1e from grants (excluding contributions) and line items 2, 3, 4, 5, 6c, 7, 8d and 11</p> <p>990EZ: From Part I, page one: enter the sum of line items 2, 3, 4, 5c and 8</p> <p>990PF: From Part I, column (a), page one: enter the sum of line items 3, 4, 5a, 6a and 11</p>
3. The total dollar value of gross receipts: "Gross receipts" include, but are not limited to, contributions, gross revenue from special events, sales of inventory, goods or services (including tickets to events), and all other revenue from solicitations, regardless of custody of funds. Amounts collected on behalf of the charitable organization by a commercial fundraiser or commercial coventurer must be included in gross receipts on line 3.	<p>990 (2005 returns or older): From Part I, page one: enter the sum of line items 1d, 2, 3, 4, 5, 6c, 7, 8d, 9a, 10a and 11</p> <p>990 (2006 returns or newer): From Part I, page one: enter the sum of line items 1e, 2, 3, 4, 5, 6c, 7, 8d, 9a, 10a and 11</p> <p>990EZ: From Part I, page one: enter the sum of line items 1, 2, 3, 4, 5c, 6a, 7a and 8</p> <p>990PF: From Part I, column (a), page one: enter the sum of line items 1, 3, 4, 5a, 6a, 10a and 11</p>

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<p>4. The total gross dollar value of expenditures used directly for charitable program services: <i>Payments to affiliates may be included if costs involved are not connected with the administrative or fundraising functions of the reporting organization.</i></p>	<p>990: From Part I, page one: enter the sum of line items 13 and 16 <i>If the organization is not required to complete lines 13 and 16 in Part I, it will be necessary to determine program service expenditures using a method other than guidelines</i></p> <p>990EZ: From Part III, page two: enter line item 32 <i>If the organization has not completed line 32 in Part III, it will be necessary to determine program service expenditures using a method other than guidelines</i></p> <p>990PF: From Part I, page one: enter line item 25, column (a)</p>
<p>5. The total gross dollar value of expenditures used for administrative and fundraising: "Administrative and fundraising costs" include, but are not limited to, the following expenses if not directly related to program services: salaries, wages, compensation, legal, accounting, occupancy, equipment costs, printing and publications, telephone, postage, supplies, travel, meetings, fees for services, and cost of goods or inventory sold that are not directly related to program services.</p> <p>Amounts paid to or retained by a commercial fundraiser or fundraising counsel must be included in administrative and fundraising expenditures on line 5.</p>	<p>990: From Part I, page one: enter the sum of line items 9b, 10b, 14 and 15 <i>If the organization is not required to complete lines 14 and 15 in Part I, it will be necessary to determine administrative & fundraising expenditures using a method other than guidelines</i></p> <p>990EZ: Enter the sum of line items 6b, 7b and 17 from Part I, minus the amount reported on line item 32 from Part III <i>If the organization has not completed line 32, it will be necessary to calculate administrative & fundraising expenditures using a method other than guidelines</i></p> <p>990PF: Enter the sum of line items 24, column (a) and 10b from Part I</p>
<p>6. The total dollar value of program service, administrative and fundraising expenditures: Enter on line 6 the sum of the expenditures reported on lines 4 and 5. This includes, but is not limited to, amounts paid to or retained by a commercial fundraiser or fundraising counsel, amounts expended for charitable program services, administrative expenses, fees for services, and fundraising costs incurred by the charitable organization.</p>	<p>990: From Part I, page one: enter the sum of line items 9b, 10b and 17</p> <p>990EZ: From Part I, page one: enter the sum of line items 6b, 7b and 17</p> <p>990PF: From Part I, page one: enter the sum of line items 26, column (a) and 10b</p>
<p>7. Beginning assets (gross):</p>	<p>990: From Part IV, page four: enter line item 59, column A</p> <p>990EZ: From Part II, page one: enter line item 25, column A</p> <p>990PF: From Part II, page two: enter line item 16, column (a)</p>
<p>8. Ending assets (gross):</p>	<p>990: From Part IV, page four: enter line item 59, column B</p> <p>990EZ: From Part II, page one: enter line item 25, column B</p> <p>990PF: From Part II, page two: enter line item 16, column (b)</p>